

**DEPARTMENT OF STATE REVENUE**  
**SUPPLEMENTAL LETTER OF FINDINGS NUMBER: 28-930414 CSET**  
**CONTROLLED SUBSTANCE EXCISE TAX**  
**FOR TAX PERIODS: 1993**

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**ISSUE**

**1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION**

**Authority:** IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

**STATEMENT OF FACTS**

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand in a base tax amount of \$8,656.00. Taxpayer filed a protest to the assessment. A hearing on the protest was held on June 6, 1997. Taxpayer was notified of the hearing at his last known address. Taxpayer did not appear for the hearing. A Letter of Findings denying Taxpayer's protest was issued on June 23, 1997. A rehearing was held on December 1, 1999. Further facts will be provided as necessary.

## **Controlled Substance Excise Tax-Imposition**

### **Discussion**

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. Taxpayer has the burden of proving that the assessment is incorrect. Taxpayer did not introduce any evidence to prove that he did not possess the marijuana on which the tax was assessed. Therefore Taxpayer did not sustain his burden and the tax properly applies to Taxpayer in this situation.

### **Finding**

Taxpayer's protest is denied.